

Exhibit B**Summary of Hours and Fees by Matter Category**

Code	Matter Category	Hours	Fees
1.1	Chapter 11 Process / Case Management	675.0	\$ 587,056.50
1.2	Communication & Meetings with Interested Parties	388.2	376,492.00
1.3	Communication with Regulatory Parties	-	-
1.4	U.S. Trustee / Court Reporting Requirements	-	-
1.5	Forensic Analysis	4,226.4	3,283,040.00
1.6	Document Review	488.7	363,303.50
1.7	Interviews	4.2	3,996.00
1.8	Public Data & Research	79.6	62,546.50
1.9	Claims Process	-	-
1.10	eDiscovery	91.5	68,207.00
1.11	Reporting & Presentation of Findings	878.7	674,378.00
1.12	Preparation for / Attend Court Hearings	19.5	17,762.50
1.13	Retention Applications & Relationship Disclosures	3.7	2,508.50
1.14	Fee Statements & Fee Applications	381.6	222,510.50
1.15	Financial Statement Reconstruction	5,999.6	4,587,182.00
1.16	Special Investigations	2,408.7	1,834,495.50
1.31	Travel Time	529.3	214,942.50
	Total Hours and Fees By Matter Category	16,174.7	\$ 12,298,421.00

Average Billing Rate \$ 760.35